

AN ACT concerning property taxes.

Be it enacted by the People of the State of Illinois,
represented in the General Assembly:

Section 5. The Property Tax Code is amended by changing
Section 23-10 as follows:

(35 ILCS 200/23-10)

Sec. 23-10. Tax objections and copies. Beginning with
the 2003 1994 tax year, in counties with 3,000,000 or more
inhabitants, and ~~beginning with the 1995 tax year in all~~
~~other counties,~~ the person paying the taxes due as provided
in Section 23-5 may file a tax objection complaint under
Section 23-15 within 165 75 days after the first penalty date
of the final installment of taxes for the year in question.
Beginning with the 2003 tax year, in counties with less than
3,000,000 inhabitants, the person paying the taxes due as
provided in Section 23-5 may file a tax objection complaint
under Section 23-15 within 75 days after the first penalty
date of the final installment of taxes for the year in
question. However, in all counties in cases in which the
complaint is permitted to be filed without payment under
Section 23-5, it must be filed prior to the entry of judgment
under Section 21-175. In addition, the time specified for
payment of the tax provided in Section 23-5 shall not be
construed to delay or prevent the entry of judgment against,
or the sale of, tax delinquent property if the taxes have not
been paid prior to the entry of judgment under Section
21-175. An objection to an assessment for any year shall not
be allowed by the court, however, if an administrative remedy
was available by complaint to the board of appeals or board
of review under Section 16-55 or Section 16-115, unless that
remedy was exhausted prior to the filing of the tax objection

complaint.

When any complaint is filed with the court in a county with less than 3,000,000 inhabitants, the plaintiff shall file 3 copies of the complaint with the clerk of the circuit court. Any complaint or amendment thereto shall contain (i) on the first page a listing of the taxing districts against which the complaint is directed and (ii) a summary of the reasons for the tax objections set forth in the complaint with enough copies of the summary to be distributed to each of the taxing districts against which the complaint is directed. Within 10 days after the complaint is filed, the clerk of the circuit court shall deliver one copy to the State's Attorney and one copy to the county clerk, taking their receipts therefor. The county clerk shall, within 30 days from the last day for the filing of complaints, notify the duly elected or appointed custodian of funds for each taxing district that may be affected by the complaint, stating (i) that a complaint has been filed and (ii) the summary of the reasons for the tax objections set forth in the complaint. Any amendment to a complaint, except any amendment permitted to be made in open court during the course of a hearing on the complaint, shall also be filed in triplicate, with one copy delivered to the State's Attorney and one copy delivered to the county clerk by the clerk of the circuit court. The State's Attorney shall within 10 days of receiving his or her copy of the amendment notify the duly elected or appointed custodian of funds for each taxing district whose tax monies may be affected by the amendment, stating (i) that the amendment has been filed and (ii) the summary of the reasons for the tax objections set forth in the amended complaint. The State's Attorney shall also notify the custodian and the county clerk in writing of the date, time and place of any hearing before the court to be held upon the complaint or amended complaint not later than 4 days

prior to the hearing. The notices provided in this Section shall be by letter addressed to the custodian or the county clerk and may be mailed by regular mail, postage prepaid, postmarked within the required period, but not less than 4 days before a hearing.

(Source: P.A. 91-578, eff. 8-14-99.)

Section 90. The State Mandates Act is amended by adding Section 8.27 as follows:

(30 ILCS 805/8.27 new)

Sec. 8.27. Exempt mandate. Notwithstanding Sections 6 and 8 of this Act, no reimbursement by the State is required for the implementation of any mandate created by this amendatory Act of the 93rd General Assembly.

Section 99. Effective date. This Act takes effect upon becoming law.